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10 UNITED STATES DISTRICT COURT
11
12 FOR THE CENTRAL DISTRICT OF CALIFORNIA

13 UNITED STATES OF AMERICA,) CR No. 011-650 SVW
14 Plaintiff,)
15 v.) NOTICE OF POTENTIALLY RELATED
CASE; DECLARATION OF ANGELA J.
16 CATHERINE SHIHAD,) DAVIS
17 Defendant)
18)
19)

20 In accordance with Local Rule 83-1.3, the government
21 respectfully submits this Notice of Potentially Related Case,
22 informing the Court that the above-captioned case, United States
23 v. Shihad, CR 11-650 SVW, is potentially related to United States
24 v. Macias, CR 11-651 MMM.

25 As described further in the attached Declaration of Angela
26 J. Davis ("Davis decl."), the defendants in each of the forgoing
27 cases ("Shihad" and "Macias," respectively) have entered into
28 plea agreements with the government. Defendant Shihad has

1 entered into a plea agreement pursuant to which she has agreed to
2 enter a guilty plea to a one-count information, charging her with
3 subscription to a false tax return, in violation of 26 U.S.C.
4 § 7206(1), and defendant Macias has likewise entered into a plea
5 agreement pursuant to which he has agreed to enter a guilty plea
6 to a one-count information, charging him with subscription to a
7 false tax return, in violation of 26 U.S.C. § 7206(1). (Davis
8 Decl. ¶ 2).

9 The informations filed and plea agreements executed in both
10 the Macias and Shihad cases arise from a common investigation
11 conducted by the Internal Revenue Service - Criminal
12 Investigation Division. (Davis Decl. ¶ 3). In summary, and as
13 is also reflected in the factual basis statements included in
14 each of the Macias and Shihad cases, the investigation determined
15 that, during 2003 and 2004, Shihad and Macias each served as
16 officers and shareholders in Universal Media Management ("UMM"),
17 an adult entertainment business with offices in Santa Fe Springs
18 and Cerritos. (Id.). The investigation further determined that
19 UMM conducted most of its business in cash and that, during the
20 years in which they were associated with UMM, defendants Macias
21 and Shihad each executed false tax returns.

22 (Id.; Macias Plea Agreement Ex. A, Shihad Plea Agreement Ex. A).

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1 In sum, the Macias and Shihad cass arise from the same and
2 closely related series of transactions, as contemplated by Local
3 .Rule 83-1.3.1.

4 DATED: September 9, 2011

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6 Respectfully submitted,

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